

# UNITED STATES DISTRICT COURT

DISTRICT OF

Nevada

United States of America,

Plaintiff,

V.

Maris, et al.,

Defendants.

## JUDGMENT IN A CIVIL CASE

Case Number: 2:10-cv-01337-RCJ-NJK

☐ **Jury Verdict.** This action came before the Court for a trial by jury. The issues have been tried and the jury has rendered its verdict.

☒ **Decision by Court.** This action came to trial or hearing before the Court. The issues have been tried or heard and a decision has been rendered.

☐ **Notice of Acceptance with Offer of Judgment.** A notice of acceptance with offer of judgment has been filed in this case.

### IT IS ORDERED AND ADJUDGED

IT IS HEREBY ORDERED that the Government's Renewed Motion for Summary Judgment (ECF No. 220) is GRANTED in part and DENIED in part. The Motion is GRANTED as to the unemployment tax liability assessed against Keith Maris (doing business as Keith L. Maris Painting and Wallpapering) for the third quarter of 2002 and the fourth quarter of 2002, as well as the annual amount owed for the 2002 tax year. The Court reduces to judgment the unemployment tax liability in the amount of \$54,541.76, plus the interest and penalties that have accrued since October 17, 2011. The Motion is DENIED as to the Marises' income tax liability for the 1995, 1997, 2000, and 2001 tax periods. IT IS FURTHER ORDERED that the Government's claim regarding the tax liens on the Subject Property is DENIED as moot.

2/2/2015

Date



/s/ Lance S. Wilson

Clerk

/s/ Danielle Cacciabauda

(By) Deputy Clerk